APPENDIX I.

[Vide answer to short notice question No. 32 asked by Sri T. Sampath (on behalf of Sri R. Srinivasa Iyer) at the meeting of the Legislative Assembly held on 30th September 1958, page 1019 supra.]

Copy of the Executive instructions issued by the Government.

It has been represented to the Government that since 1st January 1957 some of the dealers have not collected the additional tax in respect of the sales of mill cloth, etc., made by them. The Government have decided that in cases where the dealers prove to the satisfaction of the assessing authorities that they have not collected the additional tax from their customers, the collection of the additional tax should be waived in respect of their sales of mill cloth, etc., during the period from 1st January to 17th December 1957. The onus of proving that he has not collected the additional tax from his customers will be that of the dealer. The Government have further decided that in cases in which the dealers had not collected the additional tax from their customers for their sales during the period from 1st January to 17th December 1957, but had paid tax to the Department, refunds should be allowed on application by each dealer, after a careful scrutiny of each case. The Board of Revenue is requested to issue instructions to its subordinate officers on the above lines and to send a copy of the same to the Government ofr information.